SHARP COUNTY RATIO STUDY REPORT September 15, 2014

COUNTY SUMMARY									
PROPERTY CLASSIFICATION	ASSESSED VALUE	PROPERTY CLASS RATIO	ESTIMATED MARKET VALUE	TOTAL COUNTY RATIO					
REAL ESTATE (RESIDENTIAL)									
REAL ESTATE (COMMERCIAL)									
REAL ESTATE (VACANT)									
TOTAL REAL ESTATE									
REAL ESTATE AGRICULTURAL VALUE									
PERSONAL (AUTO/OTHER)	22,883,870	19.85	115,298,231						
BUSINESS PERSONAL	8,247,485	20.00	41,237,425						
GRAND TOTAL	31,131,355		156,535,656	19.89					

OVERALL RATIO STUDY									
PROPERTY CLASSIFICAT	Parcels	Median Ratio	Lower Bound	Upper Bound	COD				
REAL ESTATE	RESIDENTIAL IMPROVED								
	COMMERCIAL IMPROVED								
	VACANT LAND								
AGRICULTURAL									
PERSONAL (AUTO/OTHER)		30	19.85						
BUSINESS PERSONAL		45	20.00	20.00	20.00	0.00			

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RATIO STUDY BREAKDOWN BY CITY										
RATIO STRATIFICATION	RESIDENTIAL IMPROVEMENTS		VACANT LANDS		COMMERCIAL/IND IMPROVEMENTS		AGRICULTURAL		BUSINESS PERSONAL	
	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO
CITY										
ASH FLAT									12	20.00
CAVE CITY									13	20.00
CHEROKEE VILLAGE									1	20.00
EVENING SHADE									2	20.00
HARDY									7	20.00
HIGHLAND									10	20.00

RATIO STUDY BREAKDOWN BY SCHOOL DISTRICT										
RATIO STRATIFICATION	RESIDENTIAL IMPROVEMENTS		VACANT LANDS		COMMERCIAL/IND IMPROVEMENTS		AGRICULTURAL		BUSINESS PERSONAL	
	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO	PARCELS	RATIO
SCHOOL DISTRICT										
CAVE CITY									15	20.00
HIGHLAND									30	20.00